



April 28, 2015

**Via Certified Mail**

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210-0002

Re: ALSAC Executive Deferred Compensation Plan (the "Plan")

Dear Sir or Madam:

The purpose of this letter is to provide the one time statement authorized under 29 C.F.R. § 2520.104-23, for the alternative form of compliance with the reporting and disclosure requirements of Part I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA") for the above referenced Plan. In accordance therewith, the following information is provided:

1. The name and address of American Lebanese Syrian Associated Charities, Inc. (ALSAC), the employer sponsoring the Plan, is:

ALSAC, Inc.  
501 St. Jude Place  
Memphis, TN 38105

2. The employer identification number of ALSAC is:

35-1044585

3. The Plan is intended to be a non-qualified, unfunded Plan of deferred compensation for tax purposes and for purposes of Title I of ERISA. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and is intended to be exempt from the provisions of Parts 2, 3 and 4 of Title I of ERISA. The Plan is intended to comply with the provisions of Section 457(f) of the Internal Revenue Code;
4. ALSAC maintains two (2) non-qualified unfunded plans of deferred compensation for a select group of management or highly compensated individuals, one of which is the Plan identified in this letter. The other plan is known as "ALSAC 457(b) Deferred Compensation Plan, which is intended to comply with the provisions of Section 457(b) of the Internal Revenue Code; and



5. The effective date of the Plan was December 31, 2014. The number of employees of ALSAC covered by the Plan as of December 31, 2014, is 19;

The number of employees of ALSAC covered by the 457(b) Plan as of December 31, 2014, is 8.

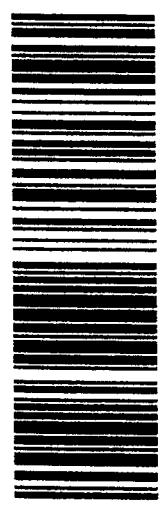
If additional information is needed with respect to this Plan or to perfect the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA, please contact me.

Sincerely,

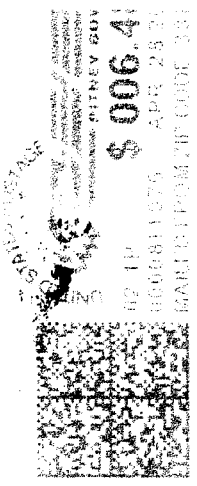
Diane Heyman  
Senior Vice President Human Resources

**BASS BERRY & SIMS**

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